



STATE BOARD OF EQUALIZATION

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PUBLIC AGENDA NOTICE

STATE BOARD OF EQUALIZATION MEETING
OCTOBER 31-NOVEMBER 2, 2000
450 N STREET, CAPITOL SQUARE, SACRAMENTO

JAMES E. SPEED
Executive Director

TUESDAY, OCTOBER 31, 2000 - BOARD COMMITTEE MEETINGS*

Board Committees Convene at 1:30 p.m.

*Legislative Committee -- Mr. Klehs, Chair - **ROOM 121**

Ms. Margaret Shedd, Staff - (916) 322-2376

Pending and Proposed Legislation Affecting Board Programs

*Customer Services & Administrative Efficiency Committee -- Mr. Parrish, Chair- **Room 121**

Ms. Delena Bratton, Staff - (916) 445-6188

Issue Paper: Amendments to the Rules of Practice; Status Report: Additional 2001-02 Budget Change Proposals: [BCP #9, Fuel Tax Evasion Projects](#); [BCP #12, Motor Vehicle Fuel Tax Law](#); [BCP #13, SB 876 - Tire Recycling Fee Increase](#); and [BCP #14, AB 1002 - Natural Gas Surcharge](#); Taxpayers' Rights Advocate's Presentation of the Business Taxpayers' 1999-00 Bill of Rights Annual Report

*Business Taxes Committee -- Mr. Chiang, Chair – **Room 121**

Mr. Ramon Hirsig, Staff - (916) 445-1441

Proposed Regulatory Changes to Clarify Interpretation of Cigarette and Tobacco Products Tax Law; Presentation of Work Plan to Implement New Legislation; Proposed Revisions to Audit Manual Chapter 12 (Construction Contractors); Proposed Revisions to Audit Manual Chapter 9 (Grocers); Proposed Regulatory Changes to Allow Qualified Taxpayers to Report Use Tax Liability Based on a Validated Percentage

Board Convenes Upon Adjournment of the Business Taxes Committee

- Petition for Release of Seized Property

WEDNESDAY, NOVEMBER 1, 2000- BOARD MEETING**

Convenes at 9:30 a.m. - ROOM 121

- Business Taxes Appeals Hearings

Board Committee Convenes at 1:30 p.m.

*Property Tax Committee – Dr. Connell, Chair - **ROOM 121**

Mr. Richard Johnson, Staff - (916) 445-1517

Assessors' Handbook Section 541, State Assessment Manual; Proposed Property Tax Rule 305.3, Application for Equalization After a Mandatory Audit

Board Convenes Upon Adjournment of the Property Tax Committee – ROOM 121

- Corporate Franchise and Personal Income Tax Non-Appeal Matter: Action on Matter Previously Heard or Submitted for Decision Without Hearing
- Public Hearings

Business Taxpayers' Bill of Rights Hearing

Proposed Adoption of Sales and Use Tax Regulation 1205, Fee Payer - The adoption of Regulation 1205, Fee Payer, proposes to define "fee payer" for purposes of administration of the Underground Storage Tank Maintenance Fee and to clarify that there is a rebuttable presumption that the owner of real property is the owner of an underground storage tank located on the real property, even if the property is leased to another person. The proposed regulation also describes the type of evidence, which may be submitted to rebut this presumption.

Proposed Amendment of Sales and Use Tax Regulation 1525.2, Manufacturing Equipment - Regulation 1525.2, Manufacturing Equipment, is proposed to be amended to interpret, implement and make specific Revenue and Taxation Code section 6377. Amendments are proposed to allow taxpayers to submit evidence to overcome this presumption.

Proposed Amendment of Sales and Use Tax Regulation 1595, Occasional Sales - Sales of a Business - Regulation 1595, Occasional Sales – Sales of a Business, is proposed to be amended to interpret, implement, and make specific Revenue and Taxation Code section 6006.5. Amendments are proposed to recognize the first two sales in a series of sales requiring a seller's permit as occasional sales.

Proposed Amendment of Sales and Use Tax Regulation 1655, Returns, Defects and Replacements - Regulation 1655, Returns, Defects and Replacements, is proposed to be amended to interpret, implement, and make specific Revenue and Taxation Code sections 6006-6012 and Civil Code sections 1793.2-1793.25. Amendments are proposed to incorporate existing Board administrative guidelines regarding transfers of tangible personal property under these programs into the regulation, to delete genders-specific language, and to clarify that the rule regarding optional warranties also applies when the tangible personal property at issue is purchased out of state.

- Business Taxes Appeals Hearings

THURSDAY, NOVEMBER 2, 2000- BOARD MEETING****Convenes at 10:00 a.m. - ROOM 121**

- Special Presentations – Presentations of Superior Accomplishment Awards
- CLOSED SESSION: Pending Litigation: Geneva Towers Ltd. v. County of San Francisco (Govt. Code § 11126 (e)); Settlements (R & T Code § 7093.5, 30459.1 and 50156.11); Personnel Matters (Govt. Code § 11126 (a))
- Administrative Session: Board Hearing Procedure Issues; Board Committee Reports; **CONSENT:** Retirement Resolutions; Adoption of Board Meeting Minutes; Sales and Use Tax Department Pamphlet Clearance Procedures; Assessors' Handbook Section 222, Standard Form List; Assessors' Handbook Section 531, Residential Building Costs; Assessors' Handbook Section 534, Rural Building Costs; Assessors' Handbook Section 581, Equipment Index and Percent Good Factors; 2001 Timberland Values; Investigations Specialist Classification
- Chief Counsel Matters: Regulation 1584, Membership Fees (Section 100 Changes)
- Business Taxes Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing; Redeterminations; Relief of Penalty; Credits, Cancellations or Claims for Refunds

- Corporate Franchise and Personal Income Tax Non-Appearance Matters: Action on Matters Previously Heard or Submitted for Decision Without Hearing; Petitions for Rehearing
- Homeowner and Renter Property Tax Assistance Matters: Decisions
- Property Taxes Non-Appearance Matters: Petitions for Reassessment of Unitary Value; Petitions for Reassessment and Penalty Abatement of Unitary Value; Petitions for Penalty Abatement on Unitary Value; Petition for Reassessment of Nonunitary Value; Petition for Penalty Abatement on Private Railroad Car Tax; Unitary Escape Assessments; Private Railroad Car Refunds; Private Railroad Car Tax Roll Corrections
- Corporate Franchise and Personal Income Tax Hearings
- Property Tax Hearings – Petitions for Reassessment of Unitary Value

Judy Newton, Chief
Board Proceedings Division

*Public comment on any committee agenda item will be accepted at the beginning of the committee meeting.

**Public comment on any agenda item, other than a Closed Session item or an item which has already been considered by a Board Committee, will be accepted at that meeting.

If substantial revisions to the published text of the regulations are approved at the hearing, the regulations will be re-published for a new hearing date. If only revisions sufficiently related to the published text of the regulations are approved, a notice containing these revisions will be mailed to those persons that commented orally or in writing or that asked to be informed of such revisions. The notice will be mailed at least 15 days prior to the scheduled Board adoption of the regulations to allow them time for additional comments.

Agenda items occur sequentially. When circumstances warrant, the Chairman may modify the order of items as they appear on the agenda. Any committee agenda item may be brought to the Board at its next meeting. The hearing location is accessible to the disabled. If you require special assistance, please contact Gary Evans at (916) 445-4394 to make special arrangements.